



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CRANDON WATER & SEWER UTILITY

Principal Office: 601 W WASHINGTON ST
CRANDON, WI 54520

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Important Changes During the Year	F-20
Financial Section Footnotes	F-21
Contributions in Aid of Construction (Account 271)	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CRANDON WATER & SEWER UTILITY

Utility Address: 601 W WASHINGTON ST
CRANDON, WI 54520

When was utility organized? 1/1/1941

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BRUCE M JOHNSON

Title: WATER & SEWER SUPERINTENDENT

Office Address:

P.O. BOX 176
CRANDON, WI 54520

Telephone: (715) 478 - 2836

Fax Number:

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: PAUL DENIS

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305

Telephone: (920) 455 - 4117

Fax Number: (920) 436 - 7808

E-mail Address: denisp@schencksolutions.com

President, chairman, or head of utility commission/board or committee:

Name: MR. WILLIAM FANNIN

Title: COMMISSIONER

Office Address:

P.O. BOX 176
CRANDON, WI 54520

Telephone: (715) 478 - 2836

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: PAUL DENIS**Title:** SHAREHOLDER**Office Address:** SCHENCK SC
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305**Telephone:** (920) 455 - 4117**Fax Number:** (920) 436 - 7808**E-mail Address:** denisp@schencksolutions.com**Date of most recent audit report:** 2/4/2004**Period covered by most recent audit:** CALENDAR YEAR 2003

Names and titles of utility management including manager or superintendent:

Name: MR BRUCE M JOHNSON**Title:** WATER & SEWER SUPERINTENDENT**Office Address:** -
P.O. BOX 176
CRANDON, WI 54520**Telephone:** (715) 478 - 2836**Fax Number:****E-mail Address:**

Name of utility commission/committee: COMMISSIONERS

Names of members of utility commission/committee:

MR WILLIAM FANNIN, COMMISSIONER

MR ALLAN FLANNERY, COMMISSIONER

MR DOUG KINCAID, COMMISSIONER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	181,439	174,461	1
Operating Expenses:			
Operation and Maintenance Expense (401)	116,250	111,994	2
Depreciation Expense (403)	24,011	40,398	3
Amortization Expense (404)	0	0	4
Taxes (408)	35,476	30,987	5
Total Operating Expenses	175,737	183,379	
Net Operating Income	5,702	(8,918)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	5,702	(8,918)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,283	10,396	9
Miscellaneous Nonoperating Income (421)	(33,433)	16,518	10
Total Other Income	(28,150)	26,914	
Total Income	(22,448)	17,996	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	18,642	0	12
Total Miscellaneous Income Deductions	18,642	0	
Income Before Interest Charges	(41,090)	17,996	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	34,009	36,048	13
Amortization of Debt Discount and Expense (428)	0		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	3,689	0	16
Other Interest Expense (431)	0	1,845	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	37,698	37,893	
Net Income	(78,788)	(19,897)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,053,677	1,073,574	19
Balance Transferred from Income (433)	(78,788)	(19,897)	20
Miscellaneous Credits to Surplus (434)	1,974,386	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)		0	24
Total Unappropriated Earned Surplus End of Year (216)	2,949,275	1,053,677	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	181,439		181,439	1
Total (Acct. 400):	181,439	0	181,439	
Operation and Maintenance Expense (401):				
Derived	116,250		116,250	2
Total (Acct. 401):	116,250	0	116,250	
Depreciation Expense (403):				
Derived	24,011		24,011	3
Total (Acct. 403):	24,011	0	24,011	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	35,476		35,476	5
Total (Acct. 408):	35,476	0	35,476	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	5,702	0	5,702	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	9
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

INTEREST FROM TEMPORARY INVESTMENTS	5,283	0	5,283	10
Total (Acct. 419):	5,283	0	5,283	

Miscellaneous Nonoperating Income (421):

Contributed Plant - Water		1,756	1,756	11
---------------------------	--	-------	-------	----

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NON-REGULATED SEWER DEPARTMENT LOSS	(35,649)	0	(35,649) 12
CONTRIBUTED PLANT - SEWER	460	0	460 13
Total (Acct. 421):	(35,189)	1,756	(33,433)
TOTAL OTHER INCOME:	(29,906)	1,756	(28,150)

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		18,642	18,642 15
NONE	0	0	0 16
Total (Acct. 426):	0	18,642	18,642
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	18,642	18,642

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	34,009		34,009 17
Total (Acct. 427):	34,009	0	34,009

Amortization of Debt Discount and Expense (428):

NONE	0		0 18
Total (Acct. 428):	0	0	0

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 19
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	3,689		3,689 20
Total (Acct. 430):	3,689	0	3,689

Other Interest Expense (431):

Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	37,698	0	37,698
NET INCOME:	(61,902)	(16,886)	(78,788)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,053,677	0	1,053,677 23
Total (Acct. 216):	1,053,677	0	1,053,677
Balance Transferred from Income (433):			
Derived	(61,902)	(16,886)	(78,788) 24
Total (Acct. 433):	(61,902)	(16,886)	(78,788)
Miscellaneous Credits to Surplus (434):			
ELIMINATION AND TRANSFER OF CONTRIBUTED CAPIT/	1,315,988	658,398	1,974,386 25
Total (Acct. 434):	1,315,988	658,398	1,974,386
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,307,763	641,512	2,949,275

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	181,439	0	0	0	181,439	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	181,439	0	0	0	181,439	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,704,437	1,706,744	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	820,653	502,634	2
Net Utility Plant	883,784	1,204,110	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	4,970,030	4,969,957	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,823,504	1,694,264	4
Net Nonutility Property	3,146,526	3,275,693	
Investment in Municipality (123)	0	0	5
Other Investments (124)	530	3,026	6
Special Funds (125)	202,251	188,008	7
Total Other Property and Investments	3,349,307	3,466,727	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	77,168	70,754	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	31,638	28,053	11
Other Accounts Receivable (143)	69,742	70,708	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	83,680	82,050	14
Materials and Supplies (150)	11,239	12,122	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	273,467	263,687	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	4,506,558	4,934,524	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	357,592	357,592	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,949,275	1,053,677	23
Total Proprietary Capital	3,306,867	1,411,269	
LONG-TERM DEBT			
Bonds (221)	1,081,895	1,148,764	24
Advances from Municipality (223)	82,500	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,164,395	1,148,764	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	57,155	27
Accounts Payable (232)	9,401	36,139	28
Payables to Municipality (233)	12,867	18,701	29
Customer Deposits (235)			30
Taxes Accrued (236)	5,786	1,493	31
Interest Accrued (237)	5,554	5,897	32
Other Current and Accrued Liabilities (238)	1,688	1,906	33
Total Current and Accrued Liabilities	35,296	121,291	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	2,253,200	38
Total Liabilities and Other Credits	4,506,558	4,934,524	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,706,744	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	752,062	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	938,009	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	14,366				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	1,704,437	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	523,752	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	296,901	0	0	0	12
Total Accumulated Provision	820,653	0	0	0	
Net Utility Plant	883,784	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	502,634				502,634	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	24,011				24,011	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,652				1,652	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	25,663	0	0	0	25,663	13
Debits during year						14
Book cost of plant retired	4,545				4,545	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	4,545	0	0	0	4,545	19
Balance end of year (110.1)	523,752	0	0	0	523,752	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	18,642				18,642	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	278,814				278,814	10
Total credits	297,456	0	0	0	297,456	11
Debits during year						12
Book cost of plant retired	555				555	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	555	0	0	0	555	17
Balance end of year (110.2)	296,901	0	0	0	296,901	18
Composite Depreciation Rate?	No					19
If yes, what is the rate?						20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	4,969,957	73		4,970,030	1
Other (specify):					
WORK IN PROGRESS	0			0	2
Total Nonutility Property (121)	4,969,957	73	0	4,970,030	
Less accum. prov. depr. & amort. (122)	1,694,264	129,240		1,823,504	3
Net Nonutility Property	3,275,693	(129,167)	0	3,146,526	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	9,072	9,455	2
Sewer utility	2,167	2,667	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	11,239	12,122	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	357,592	1
Changes during year (explain):		2
Balance end of year	<u>357,592</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
CLEAN WATER FUND	07/05/1996	07/05/2006	3.08%	1,081,895	1
Total Bonds (Account 221):				1,081,895	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GENERAL OBLIGATION NOTE PAYABLE	03/05/2003	01/15/2012	4.00%	82,500	1
Total for Account 223				82,500	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,493	1
Accruals:		
Charged water department expense	35,476	2
Charged electric department expense		3
Charged sewer department expense	577	4
Other (explain):		
NONE		5
Total Accruals and other credits	36,053	
Taxes paid during year:		
County, state and local taxes	27,586	6
Social Security taxes	3,985	7
PSC Remainder Assessment	189	8
Other (explain):		
NONE		9
Total payments and other debits	31,760	
Balance end of year	5,786	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
CLEAN WATER FUND	5,897	34,009	34,352	5,554	1
Subtotal	5,897	34,009	34,352	5,554	
Advances from Municipality (223)					
GENERAL OBLIGATION NOTE PAYABLE	0	3,689	3,689	0	2
Subtotal	0	3,689	3,689	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
LINE OF CREDIT FROM FINANCIAL INSTITUTION	0			0	4
Subtotal	0	0	0	0	
Total	5,897	37,698	38,041	5,554	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	530	2
Total (Acct. 124):	530	
Special Funds (125):		
BOND & INTEREST FUND INVESTMENTS	42,710	3
WELL REPLACEMENT FUND	60,601	4
SEWER REPLACEMENT FUND	98,940	5
Total (Acct. 125):	202,251	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	31,638	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	31,638	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	69,742	11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	69,742	
Receivables from Municipality (145):		
2003 TAX ROLL	67,536	14
HYDRANT RENTAL	16,144	15
Total (Acct. 145):	83,680	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
UTILITY PORTION OF PAYROLL EXPENSES	3,874	19
UTILITY PORTION OF AUDIT FEE	7,500	20
REMAINDER OF TAX EQUIVALENT	1,493	21
Total (Acct. 233):	12,867	
Other Deferred Credits (253):		
NONE		22
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	754,157	0	0	0	754,157	1
Materials and Supplies	9,263	0	0	0	9,263	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	513,193	0	0	0	513,193	4
Customer Advances for Construction					0	5
					0	6
Average Net Rate Base	250,227	0	0	0	250,227	
Net Operating Income	5,702	0	0	0	5,702	7
Net Operating Income as a percent of						
Average Net Rate Base	2.28%	N/A	N/A	N/A	2.28%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The Utility had a rate increase in 2003.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

General footnotes

Retired account 231 note payable from 2002 and reduced accounts payable with issuance of long-term debt.

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	937,212	0	0	1,315,988	0	2,253,200	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	937,212			1,315,988		2,253,200	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	174,941	167,626	1
Total Sales of Water	174,941	167,626	
Other Operating Revenues			
Forfeited Discounts (470)	2,531	2,216	2
Other Water Revenues (474)	3,967	4,619	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues	6,498	6,835	
Total Operating Revenues	181,439	174,461	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	58,700	62,115	5
General Operating Expenses (680-690)	57,550	49,879	6
Total Operation and Maintenance Expenses	116,250	111,994	
Other Operating Expenses			
Depreciation Expense (403)	24,011	40,398	7
Amortization Expense (404)		0	8
Taxes (408)	35,476	30,987	9
Total Other Operating Expenses	59,487	71,385	
Total Operating Expenses	175,737	183,379	
NET OPERATING INCOME	5,702	(8,918)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	588	24,319	68,791	4
Commercial	136	15,844	31,933	5
Industrial	8	4,179	1,306	6
Total Metered Sales to General Customers (461)	732	44,342	102,030	
Private Fire Protection Service (462)	5		1,431	7
Public Fire Protection Service (463)	1		63,520	8
Other Sales to Public Authorities (464)	20	3,828	7,960	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	758	48,170	174,941	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	63,520	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	63,520	
Forfeited Discounts (470):		
Customer late payment charges	2,531	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,531	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,290	7
Other (specify): SALES OF MATERIALS AND SMALL AMOUNTS OF CONTRACT WORK	1,677	8
Total Other Water Revenues (474)	3,967	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	40,006	41,566	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	8,117	6,583	3
Chemicals (630)		0	4
Supplies and Expenses (640)	5,905	7,870	5
Repairs of Water Plant (650)	1,715	4,193	6
Transportation Expenses (660)	2,957	1,903	7
Total Plant Operation and Maintenance Expenses	58,700	62,115	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	9,359	8,819	8
Office Supplies and Expenses (681)	1,895	1,436	9
Outside Services Employed (682)	10,965	5,072	10
Insurance Expense (684)	8,874	9,099	11
Employees Pensions and Benefits (686)	25,370	24,985	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	1,087	468	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	57,550	49,879	
Total Operation and Maintenance Expenses	116,250	111,994	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		31,879	27,586	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		577	586	2
Net property tax equivalent		31,302	27,000	
Social Security		3,985	3,817	3
PSC Remainder Assessment		189	170	4
Other (specify): NONE			0	5
Total tax expense		35,476	30,987	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Forest				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.241085				3
County tax rate	mills		5.603985				4
Local tax rate	mills		10.086233				5
School tax rate	mills		11.604819				6
Voc. school tax rate	mills		1.516031				7
Other tax rate - Local	mills		0.471716				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.523869				10
Less: state credit	mills		1.419746				11
Net tax rate	mills		28.104123				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.086233				14
Combined School Tax Rate	mills		13.120850				15
Other Tax Rate - Local	mills		0.471716				16
Total Local & School Tax	mills		23.678799				17
Total Tax Rate	mills		29.523869				18
Ratio of Local and School Tax to Total	dec.		0.802022				19
Total tax net of state credit	mills		28.104123				20
Net Local and School Tax Rate	mills		22.540131				21
Utility Plant, Jan. 1	\$	1,706,744	1,706,744				22
Materials & Supplies	\$	9,455	9,455				23
Subtotal	\$	1,716,199	1,716,199				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,716,199	1,716,199				26
Assessment Ratio	dec.		0.824104				27
Assessed Value	\$	1,414,326	1,414,326				28
Net Local & School Rate	mills		22.540131				29
Tax Equiv. Computed for Current Year	\$	31,879	31,879				30
Tax Equivalent per 1994 PSC Report	\$	33,180					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	31,879					32
Tax equiv. for current year (see note 6)	\$	31,879					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	124		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	77,739		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	77,863	0	
PUMPING PLANT			
Land and Land Rights (320)	2,896		12
Structures and Improvements (321)	93,901		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	12,420		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	83,730		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,970		20
Total Pumping Plant	200,917	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			124	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			77,739	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	77,863	
PUMPING PLANT				
Land and Land Rights (320)			2,896	12
Structures and Improvements (321)			93,901	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			12,420	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			83,730	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,970	20
Total Pumping Plant	0	0	200,917	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	875		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	160,722		26
Transmission and Distribution Mains (343)	599,057		27
Fire Mains (344)	6,242		28
Services (345)	432,008		29
Meters (346)	62,108	355	30
Hydrants (348)	86,088		31
Other Transmission and Distribution Plant (349)	106		32
Total Transmission and Distribution Plant	1,347,206	355	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	6,892		34
Office Furniture and Equipment (372)	2,646		35
Computer Equipment (372.1)	1,598		36
Transportation Equipment (373)	23,405		37
Other General Equipment (379)	32,937		38
Other Tangible Property (390)	0		39
Total General Plant	67,478	0	
Total utility plant in service directly assignable	1,693,464	355	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,693,464	355	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			875	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			160,722	26
Transmission and Distribution Mains (343)		(502,567)	96,490	27
Fire Mains (344)			6,242	28
Services (345)		(362,425)	69,583	29
Meters (346)	4,438		58,025	30
Hydrants (348)	107	(72,220)	13,761	31
Other Transmission and Distribution Plant (349)			106	32
Total Transmission and Distribution Plant	4,545	(937,212)	405,804	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			6,892	34
Office Furniture and Equipment (372)			2,646	35
Computer Equipment (372.1)			1,598	36
Transportation Equipment (373)			23,405	37
Other General Equipment (379)			32,937	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	67,478	
Total utility plant in service directly assignable	4,545	(937,212)	752,062	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	4,545	(937,212)	752,062	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>0</u>	<u>0</u>	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)		96	29
Meters (346)			30
Hydrants (348)		1,256	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	1,352	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			39
Total General Plant	0	0	
Total utility plant in service directly assignable	0	1,352	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	0	1,352	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		502,567	502,567 27
Fire Mains (344)			0 28
Services (345)		362,425	362,521 29
Meters (346)			0 30
Hydrants (348)	555	72,220	72,921 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	555	937,212	938,009
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	555	937,212	938,009
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	555	937,212	938,009

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,732	4,732	1
February			4,646	4,646	2
March			5,599	5,599	3
April			5,008	5,008	4
May			5,086	5,086	5
June			5,034	5,034	6
July			5,678	5,678	7
August			4,873	4,873	8
September			4,536	4,536	9
October			4,041	4,041	10
November			3,701	3,701	11
December			3,804	3,804	12
Total annual pumpage	0	0	56,738	56,738	
Less: Water sold				48,170	13
Volume pumped but not sold				8,568	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				3,315	16
Volume related to equipment/system malfunction				1,135	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				4,450	19
Volume pumped but unaccounted for				4,118	20
Percent of water lost				7%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				434	23
Date of maximum: 7/12/2003					24
Cause of maximum:					25
The reservoir pressure shutoff gage was hit by lightning and overflowed.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 5/21/2003					27
Total KWH used for pumping for the year				93,865	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 1969	NO. 3	80	48	100,000	Yes	1
WELL 1983	NO. 4	80	42	150,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NO. 3	NO.4		1
Location	CRANDON	CRANDON		2
Purpose	B	P		3
Destination	R	R		4
Pump Manufacturer	US	US		5
Year Installed	1969	1985		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	300	500		8
Pump Motor or Standby Engine Mfr	INTERNATIONAL	INTERNATIONAL		9
Year Installed	1969	1985		10
Type	NATURAL GAS	ELECTRIC		11
Horsepower	25	40		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO. 2	NO. 3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	3
Year constructed	1941	1992	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	139	139	6
Total capacity in gallons (actual)	55,000	200,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,118	0	0	0	1,118	1
M	D	6.000	55,641	0	0	0	55,641	2
M	S	6.000	12	0	0	0	12	3
P	D	6.000	2,090	0	0	0	2,090	4
M	D	8.000	19,482	0	0	0	19,482	5
M	T	8.000	20	0	0	0	20	6
P	D	8.000	2,722	0	0	0	2,722	7
P	D	10.000	1,400	0	0	0	1,400	8
P	T	10.000	550	0	0	0	550	9
M	D	12.000	8,055	0	0	0	8,055	10
P	D	12.000	1,800	0	0	0	1,800	11
Total Within Municipality			92,890	0	0	0	92,890	
Total Utility			92,890	0	0	0	92,890	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	751	0	0	0	751	17	1
M	1.000	95	2	0	0	97	1	2
M	1.500	22	0	0	0	22	4	3
M	2.000	16	0	0	0	16	2	4
M	3.000	5	0	0	0	5		5
M	4.000	1	0	0	0	1		6
P	4.000	2	0	0	0	2		7
M	6.000	1	0	0	0	1		8
Total Utility		893	2	0	0	895	24	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	788	40	70		758	24	1
1.000	24	1	2	0	23	2	2
1.500	22	0	0	0	22	0	3
2.000	15	0	0	0	15	0	4
3.000	2	0	0	0	2	0	5
Total:	851	41	72	0	820	26	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	630	107	6	9	0	6	758	1
1.000	0	17	1	5	0	0	23	2
1.500	0	18	0	4	0	0	22	3
2.000	0	9	2	4	0	0	15	4
3.000	0	0	0	2	0	0	2	5
Total:	630	151	9	24	0	6	820	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	130	1	1		130	2
Total Fire Hydrants	130	1	1	0	130	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	110
Number of distribution system valves end of year:	234
Number of distribution valves operated during year:	80

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Account 650 Repairs of water plant - Decreased due to less water repairs needing to be done in current year compared to prior year.

Account 682 Outside services employed - Increase due to the costs for a water rate increase.

Property Tax Equivalent (Water) (Page W-07)

General footnotes

The Other tax rate is for the Crandon Rescue Service.

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

The municipality has authorized the lower tax equivalent.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

The adjustments made are for reclassifying contributed plant.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

The adjustments made are for reclassifying contributed plant.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

The additions were financed a portion by the customer and the remainder was paid by the Utility.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

During the year the Utility did not operate half of the distribution valves, but in the prior year over half were operated.
